

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5

77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590



AUG 28 2007

US EPA RECORDS CENTER REGION 5



563702

MEMORANDUM

Subject: Superfund Site No. B59S
Decorative Services International, OH
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team
Program Accounting & Analysis Section

Through: Cyprian Ejiasa, Regional Comptroller/FMO
Comptroller Branch

To: William Ryczek, Environmental Protection Specialist
SFD, EMERGENCY ENFORCEMENT SERVICES SECTION

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Decorative Services International, OH site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites. This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 2004 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), 42.38% (FY 2001), 52.45% (FY 2002), 55.15% (FY 2003), and 52.57% (FY 2004) respectively. Indirect cost rates for FY 2005, FY 2006 and FY 2007 will be 52.57% and are based on FY 2004 costs. These rates are provisional and will be updated upon subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through July 31, 2007. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

OBJECT CLASS LIST

OBJECT CLASS

DEFINITION

- 21.11 Per Diem & Subsistence while on Travel.
- 21.13 Common Carrier.
- 21.14 Privately Owned Vehicle.
- 21.15 Commercial Rental Vehicle.
- 21.17 Incidental Costs.
- 22.09 Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things.
Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
- 25.35 Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
- 25.70 Interagency Agreements - Contracts and agreements with other Government Agencies.
- 25.76 Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
- 31.06 Protective Equipment and Clothing - Personal.
- 31.80 Other Equipment valued at more than \$500.
- 31.90 Other Equipment valued at less than \$500.
- 41.83 Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
- 41.85 Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

Itemized Cost Summary

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

REGIONAL PAYROLL COSTS	\$43,074.36
REGIONAL TRAVEL COSTS	\$4,446.04
EMERGENCY REMOVAL CLEANUP (ERC) CONTRACT	
EARTH TECH INC. (68-S5-0301)	\$545,591.56
SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)	
ROY F. WESTON (68-W0-0119)	\$91,795.49
TECHNICAL SERVICE AND SUPPORT	
ARCTIC SLOPE REGIONAL CORP(ASRC).(68-W0-1002)	\$247.46
ASRC MANAGEMENT SERVICES, INC. (EPW05052)	\$15.45
EPA INDIRECT COSTS	\$360,194.05
Total Site Costs:	\$1,045,364.41

Regional Payroll Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
AUGUSTYN, JAMES E.	2004	23	30.00	1,434.95
ENVIRONMENTAL SCIENTIST		24	20.00	956.62
		25	44.00	2,084.60
		26	8.00	342.67
		27	35.00	1,717.84
	2005	03	20.00	967.99
			<u>157.00</u>	<u>\$7,504.67</u>
BENSING, MILAGROS V.	2006	20	1.25	58.83
ENVIRONMENTAL PROTECTION SPECIALIST		21	0.50	23.53
		24	0.50	23.67
			<u>2.25</u>	<u>\$106.03</u>
BYRD, SHEILA M.	2004	15	1.75	67.29
FINANCIAL ASSISTANT		16	0.50	19.23
			<u>2.25</u>	<u>\$86.52</u>
DAVIS, TRACY	2004	16	0.25	3.67
OFFICE AUTOMATION ASSISTANT			<u>0.25</u>	<u>\$3.67</u>
DAWLEY, DEBORA L.	2004	15	3.00	137.60
ENVIRONMENTAL PROTECTION SPECIALIST		16	2.50	114.67
		17	3.00	137.61
		18	3.50	160.55
		19	2.00	91.74
		20	1.00	45.86
		21	2.00	91.74
		22	4.00	183.48
		23	3.00	137.61
		24	1.00	45.86
	2005	10	4.00	196.08
		11	4.00	196.09
		15	4.50	220.62
		16	3.00	147.07
		18	3.00	147.06
		20	4.00	196.09
		26	2.00	98.05
	2006	05	1.00	49.02

Regional Payroll Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
DAWLEY, DEBORA L.	2006	06	2.00	98.05
		19	1.00	50.66
		20	2.00	101.35
		21	1.00	50.67
		22	2.00	101.32
		23	2.00	101.31
			<u>60.50</u>	<u>\$2,900.16</u>
TURNER, MARK ENVIRONMENTAL ENGINEER	2004	23	25.50	1,275.47
			<u>25.50</u>	<u>\$1,275.47</u>
FREDLE, JOSEPH J. SENIOR ASSISTANT SANITARY ENGINEER	2004	26	59.00	2,647.60
		27	57.00	2,557.85
	2005	01	9.00	403.87
		02	27.00	1,216.54
		03	46.00	2,072.59
		04	2.00	90.12
			<u>200.00</u>	<u>\$8,988.57</u>
HANS, MICHAEL E. PUBLIC AFFAIRS SPECIALIST	2004	24	0.75	37.46
			<u>0.75</u>	<u>\$37.46</u>
LOUGHLIN, JANICE S. GENERAL ATTORNEY	2005	13	0.50	36.85
			<u>0.50</u>	<u>\$36.85</u>
NORMAN, CARL D ENVIRONMENTAL ENGINEER	2006	26	0.25	14.13
			<u>0.25</u>	<u>\$14.13</u>
RUTA, TADAS K. FINANCIAL ANALYST	2005	13	3.00	126.74
			<u>3.00</u>	<u>\$126.74</u>
STIMPLE, BRADLEY T. ENVIRONMENTAL SCIENTIST	2004	14	14.00	675.29
		15	2.00	98.46
		16	7.00	344.56
		17	24.00	1,215.18

Regional Payroll Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
STIMPLE, BRADLEY T.	2004	18	13.00	658.22
		19	7.00	354.42
		20	8.00	405.07
		21	19.00	962.01
		22	30.00	1,518.99
		23	50.00	2,531.63
		24	73.00	3,696.15
		25	52.00	2,632.88
		26	5.00	253.17
		27	9.00	455.71
	2005	01	2.00	101.25
		02	13.00	660.80
		03	26.00	1,321.61
		04	13.00	660.80
		05	10.00	508.33
		06	8.00	406.65
		07	6.00	304.99
		08	4.00	203.33
		10	4.00	210.69
		11	4.00	210.69
		12	1.00	52.67
		13	2.00	105.33
		15	2.00	105.33
		20	4.00	210.69
		21	3.00	158.02
	2006	23	2.00	105.33
		24	1.00	52.67
		25	4.00	210.69
		08	2.00	105.33
		09	1.00	54.38
	2007	11	1.00	54.36
		13	1.00	54.37
		25	2.00	110.58
		02	2.00	111.73

Regional Payroll Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
STIMPLE, BRADLEY T.	2007	04	2.00	111.73
			433.00	\$21,994.09
Total Regional Payroll Costs			885.25	\$43,074.36

Headquarters Payroll Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
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Regional Travel Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
AUGUSTYN, JAMES E.	TM0240361	ACHA04238	08/27/2004	247.50
ENVIRONMENTAL SCIENTIST	TM0242674	ACHA04244	09/02/2004	140.90
	TM0250126	ACHA04260	09/20/2004	284.40
	TM0250126	ACHA04281	10/12/2004	655.00
	TM0269996	ACHA04314	11/12/2004	147.45
				<hr/> \$1,475.25
FREDLE, JOSEPH J.	TM0249863	000A04264	09/22/2004	294.64
SENIOR ASSISTANT SANITARY ENGINEER	TM0249863	000A04275	10/05/2004	589.24
	TM0249863	000A04295	10/25/2004	431.18
	TM0270024	000A04314	11/12/2004	463.46
				<hr/> \$1,778.52
STIMPLE, BRADLEY T.	TM0235250	ACHA04258	09/16/2004	1,192.27
ENVIRONMENTAL SCIENTIST				<hr/> \$1,192.27
Total Regional Travel Costs				<hr/> <hr/> \$4,446.04

Headquarters Travel Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Contract Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH. SITE ID = B5 8S

Costs Through 07/31/2007...

EMERGENCY REMOVAL CLEANUP (ERC) CONTRACT

Contractor Name: EARTH TECH INC.

EPA Contract Number: 68-S5-0301

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	5018	07/07/2004	04/29/2005

Project Officer(s): STIMPLE, BRADLEY

Dates of Service: From: 07/07/2004 To: 12/31/2004

Summary of Service:

Total Costs: \$545,591.56

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
78724-01	09/03/2004	112,534.27	04658 09/30/2004	112,534.27
78724-02	10/07/2004	64,007.10	05066 11/05/2004	64,007.10
JVE0386	11/05/2004	0.00	E0386 11/05/2004	63,516.67
78724-03	11/22/2004	177,971.15	05163 12/16/2004	177,971.15
78724-04	12/22/2004	56,108.67	05228 01/21/2005	56,108.67
78724-05	01/26/2005	28,235.29	05289 02/22/2005	28,235.29
78724-06	02/24/2005	35,973.00	05345 03/22/2005	35,973.00
78724-07	01/06/2006	7,245.41	06240 01/31/2006	7,245.41
Total:				<u>\$545,591.56</u>

Contract Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: ROY F. WESTON

EPA Contract Number: 68-W0-0119

Project Officer(s): NABASNY, GAIL
STANUCH, GAIL

Dates of Service: From: 06/26/2004 To: 11/19/2004

Summary of Service:

Total Costs: \$91,795.49

Voucher Number	Voucher Date	Voucher Amount	Treasury Schedule Number and Date	Site Amount	Annual Allocation
44	08/19/2004	212,281.03	R4640 09/20/2004	3,112.35	1,138.12
45	09/16/2004	214,497.97	R5028 10/15/2004	18,488.24	6,760.78
46R	10/19/2004	246,102.13	R5127 12/02/2004	18,532.72	6,777.05
47	11/12/2004	182,698.83	R5159 12/15/2004	9,069.78	3,316.64
48	12/16/2004	197,642.35	R5218 01/13/2005	7,469.81	2,731.56
49	01/19/2005	230,694.79	R5285 02/18/2005	3,097.55	1,132.71
50	02/18/2005	196,685.28	R5340 03/18/2005	917.03	335.34
51	03/18/2005	251,920.91	R5405 04/20/2005	2,306.68	843.51
52	04/19/2005	331,830.69	R5469 05/24/2005	1,638.48	599.16
53	05/17/2005	345,665.79	R5520 06/16/2005	177.02	64.73
54	06/16/2005	305,946.89	R5572 07/15/2005	223.71	81.81
56	08/17/2005	307,042.60	R5693 09/15/2005	877.90	321.03
57	09/19/2005	348,775.53	R6037 10/21/2005	764.57	279.59
58	10/20/2005	499,267.75	R6095 11/18/2005	533.74	195.18
66	06/16/2006	379,632.15	R6589 07/20/2006	6.37	2.33
Total:				\$67,215.95	\$24,579.54

Contract Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: ROY F. WESTON

EPA Contract Number: 68-W0-0119

Project Officer(s): NABASNY, GAIL
STANUCH, GAIL

Dates of Service: From: 06/26/2004 To: 11/19/2004

Summary of Service:

Total Costs: \$91,795.49

<u>Voucher Number</u>	<u>Schedule Number</u>	<u>Rate Type</u>	<u>Annual Allocation Rate</u>
44	R4640	Class	0.365680
45	R5028	Class	0.365680
46R	R5127	Class	0.365680
47	R5159	Class	0.365680
48	R5218	Class	0.365680
49	R5285	Class	0.365680
50	R5340	Class	0.365680
51	R5405	Class	0.365680
52	R5469	Class	0.365680
53	R5520	Class	0.365680
54	R5572	Class	0.365680
56	R5693	Class	0.365680
57	R6037	Class	0.365680
58	R6095	Class	0.365680
66	R6589	Class	0.365680

Contract Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID. = B5 8S

Costs Through 07/31/2007.

TECHNICAL SERVICE AND SUPPORT

Contractor Name: ARCTIC SLOPE REGIONAL CORP(ASRC)

EPA Contract Number: 68-W0-1002

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	302	05/31/2004	08/29/2004
	409	01/01/2005	08/28/2005

Project Officer(s): PFUNDHELLER, JANET

Dates of Service: From: 05/31/2004 To: 08/29/2004

Summary of Service:

Total Costs: \$247.46

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
9	07/07/2004	50,434.16	R4552 08/04/2004	35.54
10	07/29/2004	50,804.75	R4606 09/01/2004	104.11
11	09/09/2004	76,862.40	R5010 10/07/2004	45.56
4	02/14/2005	54,875.76	R5328 03/14/2005	14.21
6	04/05/2005	56,728.53	R5419 04/29/2005	27.45
11	09/12/2005	50,387.44	R6006 10/06/2005	20.59
			Total:	<u>\$247.46</u>

Contract Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

TECHNICAL SERVICE AND SUPPORT

Contractor Name: ASRC MANAGEMENT SERVICES, INC.

EPA Contract Number: EPW05052

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	29	10/31/2005	09/30/2006

Project Officer(s): PFUNDHELLER, JANET

Dates of Service: From: 10/31/2005 To: 11/27/2005

Summary of Service:

Total Costs: \$15.45

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
2	12/09/2005	54,689.34	R6193 01/06/2006	7.58
12	10/10/2006	76,415.10	R7A79 11/06/2006	7.87
Total:				<u><u>\$15.45</u></u>

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2004	149,177.81	52.57%	78,422.79
2005	525,654.30	52.57%	276,336.46
2006	10,106.92	52.57%	5,313.18
2007	231.33	52.57%	121.62
	<u>685,170.36</u>		
Total EPA Indirect Costs			<u>\$360,194.05</u>

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	2004	23	1,434.95	52.57%	754.35
		24	956.62	52.57%	502.90
		25	2,084.60	52.57%	1,095.87
		26	342.67	52.57%	180.14
		27	1,717.84	52.57%	903.07
			<u>6,536.68</u>		<u>\$3,436.33</u>
BYRD, SHEILA M.	2004	15	67.29	52.57%	35.37
		16	19.23	52.57%	10.11
			<u>86.52</u>		<u>\$45.48</u>
DAVIS, TRACY	2004	16	3.67	52.57%	1.93
			<u>3.67</u>		<u>\$1.93</u>
DAWLEY, DEBORA L.	2004	15	137.60	52.57%	72.34
		16	114.67	52.57%	60.28
		17	137.61	52.57%	72.34
		18	160.55	52.57%	84.40
		19	91.74	52.57%	48.23
		20	45.86	52.57%	24.11
		21	91.74	52.57%	48.23
		22	183.48	52.57%	96.46
		23	137.61	52.57%	72.34
		24	45.86	52.57%	24.11
			<u>1,146.72</u>		<u>\$602.84</u>
DURNO, MARK	2004	23	1,275.47	52.57%	670.51
			<u>1,275.47</u>		<u>\$670.51</u>
FREDLE, JOSEPH J.	2004	26	2,647.60	52.57%	1,391.84

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
FREDLE, JOSEPH J.	2004	27	2,557.85	52.57%	1,344.66
			5,205.45		\$2,736.50
HANS, MICHAEL E.	2004	24	37.46	52.57%	19.69
			37.46		\$19.69
STIMPLE, BRADLEY T.	2004	14	675.29	52.57%	355.00
		15	98.46	52.57%	51.76
		16	344.56	52.57%	181.14
		17	1,215.18	52.57%	638.82
		18	658.22	52.57%	346.03
		19	354.42	52.57%	186.32
		20	405.07	52.57%	212.95
		21	962.01	52.57%	505.73
		22	1,518.99	52.57%	798.53
		23	2,531.63	52.57%	1,330.88
		24	3,696.15	52.57%	1,943.07
		25	2,632.88	52.57%	1,384.11
		26	253.17	52.57%	133.09
		27	455.71	52.57%	239.57
			15,801.74		\$8,307.00
Total Fiscal Year 2004 Payroll Direct Costs:			30,093.71		\$15,820.28

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	TM0240361	08/27/2004	247.50	52.57%	130.11
	TM0242674	09/02/2004	140.90	52.57%	74.07

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	TM0250126	09/20/2004	284.40	52.57%	149.51
			672.80		\$353.69
FREDLE, JOSEPH J.	TM0249863	09/22/2004	294.64	52.57%	154.89
			294.64		\$154.89
STIMPLE, BRADLEY T.	TM0235250	09/16/2004	1,192.27	52.57%	626.78
			1,192.27		\$626.78
Total Fiscal Year 2004 Travel Direct Costs:			2,159.71		\$1,135.36

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
68-S5-0301	78724-01	09/30/2004	112,534.27	0.00	52.57%	59,159.27
			112,534.27	0.00		\$59,159.27
68-W0-0119	44	09/20/2004	3,112.35	1,138.12	52.57%	2,234.47
			3,112.35	1,138.12		\$2,234.47
68-W0-1002	9	08/04/2004	35.54	0.00	52.57%	18.68
	10	09/01/2004	104.11	0.00	52.57%	54.73
			139.65	0.00		\$73.41

Total Fiscal Year 2004 Other Direct Costs:	115,786.27	1,138.12	\$61,467.15
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Total Fiscal Year 2004:	149,177.81	\$78,422.79
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EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	2005	03	967.99	52.57%	508.87
			967.99		\$508.87
DAWLEY, DEBORA L.	2005	10	196.08	52.57%	103.08
		11	196.09	52.57%	103.08
		15	220.62	52.57%	115.98
		16	147.07	52.57%	77.31
		18	147.06	52.57%	77.31
		20	196.09	52.57%	103.08
		26	98.05	52.57%	51.54
			1,201.06		\$631.38
FREDLE, JOSEPH J.	2005	01	403.87	52.57%	212.31
		02	1,216.54	52.57%	639.54
		03	2,072.59	52.57%	1,089.56
		04	90.12	52.57%	47.38
			3,783.12		\$1,988.79
LOUGHLIN, JANICE S.	2005	13	36.85	52.57%	19.37
			36.85		\$19.37
RUTA, TADAS K.	2005	13	126.74	52.57%	66.63
			126.74		\$66.63
STIMPLE, BRADLEY T.	2005	01	101.25	52.57%	53.23
		02	660.80	52.57%	347.38
		03	1,321.61	52.57%	694.77
		04	660.80	52.57%	347.38
		05	508.33	52.57%	267.23
		06	406.65	52.57%	213.78
		07	304.99	52.57%	160.33

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
STIMPLE, BRADLEY T.	2005	08	203.33	52.57%	106.89
		10	210.69	52.57%	110.76
		11	210.69	52.57%	110.76
		12	52.67	52.57%	27.69
		13	105.33	52.57%	55.37
		15	105.33	52.57%	55.37
		20	210.69	52.57%	110.76
		21	158.02	52.57%	83.07
		23	105.33	52.57%	55.37
		24	52.67	52.57%	27.69
		25	210.69	52.57%	110.76
			5,589.87		\$2,938.59

Total Fiscal Year 2005 Payroll Direct Costs:

11,705.63

\$6,153.63

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	TM0250126	10/12/2004	655.00	52.57%	344.34
	TM0269996	11/12/2004	147.45	52.57%	77.51
			802.45		\$421.85
FREDLE, JOSEPH J.	TM0249863	10/05/2004	589.24	52.57%	309.77
		10/25/2004	431.18	52.57%	226.67
	TM0270024	11/12/2004	463.46	52.57%	243.64
			1,483.88		\$780.08

Total Fiscal Year 2005 Travel Direct Costs:

2,286.33

\$1,201.93

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
68-S5-0301	78724-02	11/05/2004	64,007.10	0.00	52.57%	33,648.53
	JVE0386	11/05/2004	13,516.67	0.00	52.57%	7,105.71
			50,000.00	0.00	52.57%	26,285.00
	78724-03	12/16/2004	168,029.19	0.00	52.57%	88,332.95
			9,941.96	0.00	52.57%	5,226.49
	78724-04	01/21/2005	56,108.67	0.00	52.57%	29,496.33
	78724-05	02/22/2005	28,235.29	0.00	52.57%	14,843.29
	78724-06	03/22/2005	35,973.00	0.00	52.57%	18,911.01
			425,811.88	0.00		\$223,849.31
68-W0-0119	45	10/15/2004	18,488.24	6,760.78	52.57%	13,273.41
	46R	12/02/2004	18,532.72	6,777.05	52.57%	13,305.35
	47	12/15/2004	9,069.78	3,316.64	52.57%	6,511.54
	48	01/13/2005	7,469.81	2,731.56	52.57%	5,362.86
	49	02/18/2005	3,097.55	1,132.71	52.57%	2,223.85
	50	03/18/2005	917.03	335.34	52.57%	658.37
	51	04/20/2005	2,306.68	843.51	52.57%	1,656.05
	52	05/24/2005	1,638.48	599.16	52.57%	1,176.33
	53	06/16/2005	177.02	64.73	52.57%	127.09
	54	07/15/2005	223.71	81.81	52.57%	160.61
	56	09/15/2005	877.90	321.03	52.57%	630.28
			62,798.92	22,964.32		\$45,085.74
68-W0-1002	11	10/07/2004	45.56	0.00	52.57%	23.95
	4	03/14/2005	14.21	0.00	52.57%	7.47
	6	04/29/2005	27.45	0.00	52.57%	14.43
			87.22	0.00		\$45.85
Total Fiscal Year 2005 Other Direct Costs:			488,698.02	22,964.32		\$268,980.90
Total Fiscal Year 2005:			525,654.30			\$276,336.46

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
BENSING, MILAGROS V.	2006	20	58.83	52.57%	30.93
		21	23.53	52.57%	12.37
		24	23.67	52.57%	12.44
			<u>106.03</u>		<u>\$55.74</u>
AWLEY, DEBORA L.	2006	05	49.02	52.57%	25.77
		06	98.05	52.57%	51.54
		19	50.66	52.57%	26.63
		20	101.35	52.57%	53.28
		21	50.67	52.57%	26.64
		22	101.32	52.57%	53.26
		23	101.31	52.57%	53.26
			<u>552.38</u>		<u>\$290.38</u>
NORMAN, CARL D	2006	26	14.13	52.57%	7.43
			<u>14.13</u>		<u>\$7.43</u>
GIMPLE, BRADLEY T.	2006	08	105.33	52.57%	55.37
		09	54.38	52.57%	28.59
		11	54.36	52.57%	28.58
		13	54.37	52.57%	28.58
		25	110.58	52.57%	58.13
			<u>379.02</u>		<u>\$199.25</u>
Total Fiscal Year 2006 Payroll Direct Costs:			<u><u>1,051.56</u></u>		<u><u>\$552.80</u></u>

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007.

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
68-S5-0301	78724-07	01/31/2006	7,245.41	0.00	52.57%	3,808.91
			7,245.41	0.00		\$3,808.91
68-W0-0119	57	10/21/2005	764.57	279.59	52.57%	548.91
	58	11/18/2005	533.74	195.18	52.57%	383.19
	66	07/20/2006	6.37	2.33	52.57%	4.57
			1,304.68	477.10		\$936.67
68-W0-1002	11	10/06/2005	20.59	0.00	52.57%	10.82
			20.59	0.00		\$10.82
EPW05052	2	01/06/2006	7.58	0.00	52.57%	3.98
			7.58	0.00		\$3.98
Total Fiscal Year 2006 Other Direct Costs:			8,578.26	477.10		\$4,760.38
Total Fiscal Year 2006:			10,106.92			\$5,313.18

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
STIMPLE, BRADLEY T.	2007	02	111.73	52.57%	58.74
		04	111.73	52.57%	58.74
			223.46		\$117.48
Total Fiscal Year 2007 Payroll Direct Costs:			223.46		\$117.48

EPA Indirect Costs

DECORATIVE SURFACES INTERNATIONAL, COLUMBUS, OH SITE ID = B5 8S

Costs Through 07/31/2007

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EPW05052	12	11/06/2006	7.87	0.00	52.57%	4.14
			7.87	0.00		\$4.14
Total Fiscal Year 2007 Other Direct Costs:			7.87	0.00		\$4.14
Total Fiscal Year 2007:			231.33			\$121.62
Total EPA Indirect Costs						\$360,194.05



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

MAR 16 2005

REPLY TO THE ATTENTION OF

MEMORANDUM

Subject: Superfund Site No. B58S
Decorative Services International, OH
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team *Darius L. Taylor*
Program Accounting & Analysis Section

Through: Anthony Audia, Chief *D.L. Taylor for A. Audia*
Program Accounting & Analysis Section

To: Peter Felitti, Attorney
Multi-Media Branch II, Section IV

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Decorative Services International, OH site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90, a new full cost indirect cost rate methodology will be applied to Superfund sites.

This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 2003 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), 42.38% (FY 2001), 52.45% (FY 2002), and 55.15% (FY 2003), respectively. Indirect cost rates for FY 2004 and FY 2005 will be 55.15% and are based on FY 2003 costs. These rates are provisional and will be updated upon subsequent

indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through February 28, 2005. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

OBJECT CLASS LIST

OBJECT CLASS

DEFINITION

- 21.11 Per Diem & Subsistence while on Travel.
- 21.13 Common Carrier.
- 21.14 Privately Owned Vehicle.
- 21.15 Commercial Rental Vehicle.
- 21.17 Incidental Costs.
- 22.09 Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things.
Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
- 25.35 Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
- 25.70 Interagency Agreements - Contracts and agreements with other Government Agencies.
- 25.76 Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
- 31.06 Protective Equipment and Clothing - Personal.
- 31.80 Other Equipment valued at more than \$500.
- 31.90 Other Equipment valued at less than \$500.
- 41.83 Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
- 41.85 Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

Itemized Cost Summary

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

REGIONAL PAYROLL COSTS	\$39,275.69
REGIONAL TRAVEL COSTS	\$4,446.04
SITE-SPECIFIC CLEANUP CONTRACT (SSC)	
EARTH TECH INC. (68-S5-0301)	\$502,373.15
SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)	
ROY F. WESTON (68-W0-0119)	\$80,191.30
TECHNICAL SERVICE AND SUPPORT	
ARCTIC SLOPE REGIONAL CORP(ASRC) (68-W0-1002)	\$185.21
EPA INDIRECT COSTS	\$345,498.92
Total Site Costs:	\$971,970.31

Regional Payroll Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
AUGUSTYN, JAMES E.	2004	23	30.00	1,434.95
ENVIRONMENTAL SCIENTIST		24	20.00	956.62
		25	44.00	2,084.60
		26	32.00	1,520.62
		27	35.00	1,717.84
	2005	03	20.00	967.99
			<u>181.00</u>	<u>\$8,682.62</u>
BYRD, SHEILA M.	2004	15	1.75	67.29
FINANCIAL ASSISTANT		16	0.50	19.23
			<u>2.25</u>	<u>\$86.52</u>
DAVIS, TRACY	2004	16	0.25	3.67
OFFICE AUTOMATION ASSISTANT			<u>0.25</u>	<u>\$3.67</u>
DAWLEY, DEBORA L.	2004	15	3.00	137.60
ENVIRONMENTAL PROTECTION SPECIALIST		16	2.50	114.67
		17	3.00	137.61
		18	3.50	160.55
		19	2.00	91.74
		20	1.00	45.86
		21	2.00	91.74
		22	4.00	183.48
		23	3.00	137.61
		24	1.00	45.86
	2005	10	4.00	196.08
			<u>29.00</u>	<u>\$1,342.80</u>
DURNO, MARK	2004	23	25.50	1,275.47
ENVIRONMENTAL ENGINEER			<u>25.50</u>	<u>\$1,275.47</u>
FREDLE, JOSEPH J.	2004	26	59.00	2,647.60
SENIOR ASSISTANT SANITARY ENGINEER		27	57.00	2,557.85
	2005	01	9.00	403.87
		02	27.00	1,216.54
		03	46.00	2,072.59

Regional Payroll Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
FREDLE, JOSEPH J.	2005	04	2.00	90.12
			200.00	\$8,988.57
HANS, MICHAEL E. PUBLIC AFFAIRS SPECIALIST	2004	24	0.75	37.46
			0.75	\$37.46
STIMPLE, BRADLEY T. VIRONMENTAL SCIENTIST	2004	14	14.00	675.29
		15	2.00	98.46
		16	7.00	344.56
		17	24.00	1,215.18
		18	13.00	658.22
		19	7.00	354.42
		20	8.00	405.07
		21	19.00	962.01
		22	30.00	1,518.99
		23	50.00	2,531.63
		24	73.00	3,696.15
		25	52.00	2,632.88
		26	5.00	253.17
		27	9.00	455.71
	2005	01	2.00	101.25
		02	13.00	660.80
		04	13.00	660.80
		05	10.00	508.33
		06	8.00	406.65
		07	6.00	304.99
		08	4.00	203.33
		10	4.00	210.69
			373.00	\$18,858.58
Total Regional Payroll Costs			811.75	\$39,275.69

Headquarters Payroll Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
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Regional Travel Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
AUGUSTYN, JAMES E.	TM0240361	ACHA04238	08/27/2004	247.50
ENVIRONMENTAL SCIENTIST	TM0242674	ACHA04244	09/02/2004	140.90
	TM0250126	ACHA04260	09/20/2004	284.40
	TM0250126	ACHA04281	10/12/2004	655.00
	TM0269996	ACHA04314	11/12/2004	147.45
				<hr/> \$1,475.25
FREDLE, JOSEPH J.	TM0249863	000A04264	09/22/2004	294.64
SENIOR ASSISTANT SANITARY ENGINEER	TM0249863	000A04275	10/05/2004	589.24
	TM0249863	000A04295	10/25/2004	431.18
	TM0270024	000A04314	11/12/2004	463.46
				<hr/> \$1,778.52
STIMPLE, BRADLEY T.	TM0235250	ACHA04258	09/16/2004	1,192.27
ENVIRONMENTAL SCIENTIST				<hr/> \$1,192.27
Total Regional Travel Costs				<hr/> <hr/> \$4,446.04

Headquarters Travel Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Contract Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

SITE-SPECIFIC CLEANUP CONTRACT (SSC)

Contractor Name: EARTH TECH INC.

EPA Contract Number: 68-S5-0301

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	5018	07/07/2004	12/31/2004

Project Officer(s): STIMPLE, BRADLEY

Dates of Service: From: 07/07/2004 To: 12/31/2004

Summary of Service:

al Costs: \$502,373.15

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
78724-01	09/03/2004	112,534.27	04658 09/30/2004	112,534.27
78724-02	10/07/2004	64,007.10	05066 11/05/2004	64,007.10
JVE0386	11/05/2004	0.00	E0386 11/05/2004	63,516.67
78724-03	11/22/2004	177,971.15	05163 12/16/2004	177,971.15
78724-04	12/22/2004	56,108.67	05228 01/21/2005	56,108.67
78724-05	01/26/2005	28,235.29	05289 02/22/2005	28,235.29
Total:				<u>\$502,373.15</u>

Contract Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: ROY F. WESTON

EPA Contract Number: 68-W0-0119

Project Officer(s): NABASNY, GAIL

Dates of Service: From: 06/26/2004 To: 11/19/2004

Summary of Service:

Total Costs: \$80,191.30

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>	<u>Annual Allocation</u>
44	08/19/2004	212,281.03	R4640 09/20/2004	3,112.35	1,291.58
45	09/16/2004	214,497.97	R5028 10/15/2004	18,488.24	7,672.34
46R	10/19/2004	246,102.13	R5127 12/02/2004	18,532.72	7,690.80
47	11/12/2004	182,698.83	R5159 12/15/2004	9,069.78	3,763.82
48	12/16/2004	197,642.35	R5218 01/13/2005	7,469.81	3,099.86
Total:				<u>\$56,672.90</u>	<u>\$23,518.40</u>

Contract Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: ROY F. WESTON
EPA Contract Number: 68-W0-0119
Project Officer(s): NABASNY, GAIL
Dates of Service: From: 06/26/2004 To: 11/19/2004
Summary of Service:
Total Costs: \$80,191.30

<u>Voucher Number</u>	<u>Schedule Number</u>	<u>Rate Type</u>	<u>Annual Allocation Rate</u>
44	R4640	Class	0.414985
45	R5028	Class	0.414985
46R	R5127	Class	0.414985
47	R5159	Class	0.414985
48	R5218	Class	0.414985

Contract Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

TECHNICAL SERVICE AND SUPPORT

Contractor Name: ARCTIC SLOPE REGIONAL CORP(ASRC)
EPA Contract Number: 68-W0-1002
Delivery Order Information DO # Start Date End Date
302 05/31/2004 08/29/2004
Project Officer(s): PFUNDHELLER, JANET
Dates of Service: From: 05/31/2004 To: 08/29/2004
Summary of Service:
Total Costs: \$185.21

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
9	07/07/2004	50,434.16	R4552 08/04/2004	35.54
10	07/29/2004	50,804.75	R4606 09/01/2004	104.11
11	09/09/2004	76,862.40	R5010 10/07/2004	45.56
Total:				<u>\$185.21</u>

EPA Indirect Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2004	150,509.22	55.15%	83,005.80
2005	475,962.17	55.15%	262,493.12
	<u>626,471.39</u>		
Total EPA Indirect Costs			<u>\$345,498.92</u>

EPA Indirect Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	2004	23	1,434.95	55.15%	791.37
		24	956.62	55.15%	527.58
		25	2,084.60	55.15%	1,149.66
		26	1,520.62	55.15%	838.62
		27	1,717.84	55.15%	947.39
			<u>7,714.63</u>		<u>\$4,254.62</u>
BYRD, SHEILA M.	2004	15	67.29	55.15%	37.11
		16	19.23	55.15%	10.61
			<u>86.52</u>		<u>\$47.72</u>
DAVIS, TRACY	2004	16	3.67	55.15%	2.02
			<u>3.67</u>		<u>\$2.02</u>
DAWLEY, DEBORA L.	2004	15	137.60	55.15%	75.89
		16	114.67	55.15%	63.24
		17	137.61	55.15%	75.89
		18	160.55	55.15%	88.54
		19	91.74	55.15%	50.59
		20	45.86	55.15%	25.29
		21	91.74	55.15%	50.59
		22	183.48	55.15%	101.19
		23	137.61	55.15%	75.89
		24	45.86	55.15%	25.29
			<u>1,146.72</u>		<u>\$632.40</u>
DURNO, MARK	2004	23	1,275.47	55.15%	703.42
			<u>1,275.47</u>		<u>\$703.42</u>
FREDLE, JOSEPH J.	2004	26	2,647.60	55.15%	1,460.15

EPA Indirect Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
FREDLE, JOSEPH J.	2004	27	2,557.85	55.15%	1,410.65
			5,205.45		\$2,870.80
HANS, MICHAEL E.	2004	24	37.46	55.15%	20.66
			37.46		\$20.66
STIMPLE, BRADLEY T.	2004	14	675.29	55.15%	372.42
		15	98.46	55.15%	54.30
		16	344.56	55.15%	190.02
		17	1,215.18	55.15%	670.17
		18	658.22	55.15%	363.01
		19	354.42	55.15%	195.46
		20	405.07	55.15%	223.40
		21	962.01	55.15%	530.55
		22	1,518.99	55.15%	837.72
		23	2,531.63	55.15%	1,396.19
		24	3,696.15	55.15%	2,038.43
		25	2,632.88	55.15%	1,452.03
		26	253.17	55.15%	139.62
		27	455.71	55.15%	251.32
			15,801.74		\$8,714.64
Total Fiscal Year 2004 Payroll Direct Costs:			31,271.66		\$17,246.28

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	TM0240361	08/27/2004	247.50	55.15%	136.50
	TM0242674	09/02/2004	140.90	55.15%	77.71

EPA Indirect Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	TM0250126	09/20/2004	284.40	55.15%	156.85
			672.80		\$371.06
FREDLE, JOSEPH J.	TM0249863	09/22/2004	294.64	55.15%	162.49
			294.64		\$162.49
STIMPLE, BRADLEY T.	TM0235250	09/16/2004	1,192.27	55.15%	657.53
			1,192.27		\$657.53
Total Fiscal Year 2004 Travel Direct Costs:			2,159.71		\$1,191.08

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
68-S5-0301	78724-01	09/30/2004	112,534.27	0.00	55.15%	62,062.61
			112,534.27	0.00		\$62,062.65
68-W0-0119	44	09/20/2004	3,112.35	1,291.58	55.15%	2,428.77
			3,112.35	1,291.58		\$2,428.77
68-W0-1002	9	08/04/2004	35.54	0.00	55.15%	19.60
	10	09/01/2004	104.11	0.00	55.15%	57.42
			139.65	0.00		\$77.02

Total Fiscal Year 2004 Other Direct Costs:

115,786.27

1,291.58

\$64,568.44

Total Fiscal Year 2004:

150,509.22

\$83,005.80

EPA Indirect Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	2005	03	967.99	55.15%	533.85
			967.99		\$533.85
DAWLEY, DEBORA L.	2005	10	196.08	55.15%	108.14
			196.08		\$108.14
FREDLE, JOSEPH J.	2005	01	403.87	55.15%	222.73
		02	1,216.54	55.15%	670.92
		03	2,072.59	55.15%	1,143.03
		04	90.12	55.15%	49.70
			3,783.12		\$2,086.38
STIMPLE, BRADLEY T.	2005	01	101.25	55.15%	55.84
		02	660.80	55.15%	364.43
		04	660.80	55.15%	364.43
		05	508.33	55.15%	280.34
		06	406.65	55.15%	224.27
		07	304.99	55.15%	168.20
		08	203.33	55.15%	112.14
		10	210.69	55.15%	116.20
			3,056.84		\$1,685.85
Total Fiscal Year 2005 Payroll Direct Costs:			8,004.03		\$4,414.22

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	TM0250126	10/12/2004	655.00	55.15%	361.23

EPA Indirect Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
AUGUSTYN, JAMES E.	TM0269996	11/12/2004	147.45	55.15%	81.32
			802.45		\$442.55
FREDLE, JOSEPH J.	TM0249863	10/05/2004	589.24	55.15%	324.96
		10/25/2004	431.18	55.15%	237.80
	TM0270024	11/12/2004	463.46	55.15%	255.50
			1,483.88		\$818.35
Total Fiscal Year 2005 Travel Direct Costs:			2,286.33		\$1,260.90

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
68-S5-0301	JVE0386	11/05/2004	13,516.67	0.00	55.15%	7,454.44
			50,000.00	0.00	55.15%	27,575.00
	78724-02	11/05/2004	64,007.10	0.00	55.15%	35,299.90
	78724-03	12/16/2004	9,941.96	0.00	55.15%	5,482.99
			168,029.19	0.00	55.15%	92,668.10
	78724-04	01/21/2005	56,108.67	0.00	55.15%	30,943.93
	78724-05	02/22/2005	28,235.29	0.00	55.15%	15,571.76
			389,838.88	0.00		\$214,996.14
68-W0-0119	45	10/15/2004	18,488.24	7,672.34	55.15%	14,427.56
	46R	12/02/2004	18,532.72	7,690.80	55.15%	14,462.27
	47	12/15/2004	9,069.78	3,763.82	55.15%	7,077.73
	48	01/13/2005	7,469.81	3,099.86	55.15%	5,829.17
			53,560.55	22,226.82		\$41,796.73

EPA Indirect Costs

DECORATIVE SERVICES INTERNATIONAL, COLUMBLUS, OH SITE ID = B5 8S

Costs Through 02/28/2005.

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
68-W0-1002	11	10/07/2004	45.56	0.00	55.15%	25.13
			45.56	0.00		\$25.13

Total Fiscal Year 2005 Other Direct Costs:

443,444.99

22,226.82

\$256,818.00

Total Fiscal Year 2005:

475,962.17

\$262,493.12

Total EPA Indirect Costs

\$345,498.92